

Conf
Pam
12 mo
#953

Duke University Libraries



D03212452J

PW 581

Gray

*Tax Bill as agreed
& reported by Com & of
Conference.*

HOUSE OF REPRESENTATIVES, April 17, 1863.

I would respectfully call the attention of members to the fact that, under the advice of Mr. GARNETT, one of the Committee of Conference, on the part of the House, on the disagreement of the two Houses on the bill to lay taxes, &c., that I have so arranged the printing as by reading the amendment of the Senate taken as the basis of compromise by the committee with the words enclosed in brackets, and leaving out the words in *italics*, you have the bill as amended by the Senate entire; and leaving out the brackets, and reading it with the *italics*, you have the bill as presented by the Committee of Conference entire.

RO. E. DIXON,
Clerk.

AMENDMENTS

Proposed by the Committee of Conference on the part of the Senate and House of Representatives to the amendment proposed by the Senate to the bill (H. R. 18) to lay taxes for the common defense, and carry on the government of the Confederate States.

Strike out all after the enacting clause, and insert:

- 1 “ That [a tax of fifteen per centum] *there* shall be levied and
- 2 collected upon the value of all naval stores, salt, wines and spir-
- 3 ituous liquors, tobacco manufactured or unmanufactured, cotton,
- 4 wool, flour, sugar, molasses, syrup, rice, and other agricultural
- 5 products, [not owned by the producers,] *held or owned* on the first

6 day of July next, and not necessary for family consumption for the
 7 unexpired portion of the year eighteen hundred and sixty-three, [and
 8 on the value of all naval stores, cotton, wool and tobacco,
 9 owned by the producers, on the first day of July next,] and of
 10 the growth or production of any year preceding the year eighteen
 11 hundred and sixty-three, a tax of [five] eight per centum; and on
 12 all moneys, [Confederate or State treasury notes,] bank notes or
 13 other currency on hand, or on deposit on the first day of July
 14 next [and on all credits on which the holder has refused to re-
 15 ceive Treasury notes in payment, a tax of two per centum,] and
 16 on the value of all credits on which the interest has not been paid held
 17 or owned by any person, co-partnership or corporation on the first
 18 day of July next, and not employed in a business, the income derived
 19 from which is taxed under the provisions of this act, there shall be
 20 levied and collected a tax of one per cent.: *Provided*, That all
 21 moneys owned, held, or deposited beyond the limits of the Con-
 22 federate States, shall be valued at the current rate of exchange
 23 in Confederate Treasury notes, and the said tax shall be assessed
 24 on the first day of July next, or as soon thereafter as may be
 25 practicable, and be collected on the first day of October next, or
 26 as soon thereafter as may be practicable.

1 SEC. 2. Every person engaged or intending to engage in any
 2 business named in the fifth section of this act, shall, within sixty
 3 days after the passage of this act, or at the time of beginning

Sum
12 mo
= 453
30

business, and on the first day of January in each year thereafter, register with the district collector, in such form as the commissioner of taxes shall prescribe, a true account of the name and residence of each person, firm, or corporation engaged or interested in the business, with a statement of the time for which, and the place and manner in which the same is to be conducted, and of all other facts going to ascertain the amount of tax upon such business for the past or the future, according to the provisions of this act. At the time of such registry, there shall be paid to the collector the specific tax for the year, ending on the next thirty-first of December, and such other tax as may be due upon sales or receipts in such business, at the time of such registry, as herein provided: and the collector shall give to the person making such registry a copy thereof, with a receipt for the amount of tax then paid.

SEC. 3. Any person failing to make the registry, and to pay the tax required by the preceding section, shall, in addition to all other taxes upon his business imposed by this act, pay double the amount of the specific tax on such business, and a like sum for every thirty days of such failure.

SEC. 4. Except where herein otherwise provided, there shall be a separate registry and tax for each business mentioned in the fifth section of this act, and for each place of conducting the same, but no tax shall be required for the mere storage of goods

5 at a place other than the registered place of business. Upon
 6 every change in the place of conducting a registered business,
 7 there shall be a new registry, but no additional tax shall be
 8 required. Upon the death of any person conducting a business
 9 registered and taxed as herein required, or upon the transfer of
 10 the business to another, the business shall not be subjected to
 11 any additional tax, but there shall be a new registry in the name
 12 of the person authorized by law to continue the business.

1 SEC. 5. That upon each trade, business or occupation herein-
 2 after named, the following taxes shall be levied and paid for the
 3 year, ending on the thirty-first of December, eighteen hundred
 4 and sixty-three, and for each and every year thereafter, viz.:

5 I. Bankers shall pay five hundred dollars. Every person shall
 6 be deemed a banker within the meaning of this act who keeps a
 7 place of business where credits are opened in favor of any
 8 person, firm, or corporation, by the deposit or collection of money
 9 or currency, and by whom the same or any part thereof shall be
 10 paid out or remitted upon the draft, check or order of such cred-
 11 itor; but not to include any bank legally authorized to issue
 12 notes as circulation, nor agents for the sale of merchandize for
 13 account of producers or manufacturers.

14 II. Auctioneers shall pay fifty dollars and two and a half per
 15 centum on the gross amount of sales made: *Provided, however,*
 16 That on all sales at auction of stock or securities for money, the

17 tax shall be one fourth of one per centum on the gross amount of
18 sales. Every person shall be deemed an auctioneer, within the
19 meaning of this act, whose occupation it is to offer property for
20 sale to the highest or best bidder at public outcry. The tax
21 upon the auctioneers shall be deemed a tax upon the personal
22 privilege, to be paid by each individual engaged in the business,
23 and without regard to the place at which the same is conducted.
24 No tax shall be required upon auction sales made for dealers in
25 a business registered and taxed, and at their places of business,
26 or upon official sales at auction, made by judicial or executive
27 officers, or by personal representatives, guardians or committees.

28 III. Wholesale dealers in liquors of any and every description,
29 including distilled spirits, fermented liquors, and wines of all
30 kinds, shall pay two hundred dollars, and five per centum on the
31 gross amount of sales made. Every person, other than the dis-
32 tiller or brewer, who shall sell or offer for sale, any such liquors
33 or wines, in quantities of more than three gallons at one time,
34 to the same purchaser, shall be regarded as a wholesale dealer in
35 liquors within the meaning of this act. All persons, who shall
36 sell, or offer for sale, any such liquors or wines, in quantities less
37 than three gallons at one time to the same person, shall be re-
38 garded as a retail dealer in liquors.

39 IV. Retail dealers in liquor, including distilled spirits, fer-
40 mented liquors and wines of every description, shall pay one

41 hundred dollars and ten per centum on the gross amount of all
42 sales made.

43 V. Retail dealers shall pay fifty dollars and two and a half per
44 centum on the gross amount of sales made. Every person whose
45 business or occupation it is to sell or offer to sell groceries or any
46 goods, wares, merchandise or other things of foreign or domestic
47 production, in less quantities than a whole original piece or
48 package at one time, to the same person, (not including wines,
49 spirituous or malt liquors,) shall be regarded as a retail dealer
50 under this act: *Provided, however,* That any mechanic, who shall
51 sell only the products of the labor of himself and his own family
52 shall be exempt from this tax.

53 VI. Wholesale dealers shall pay two hundred dollars and two
54 and a half per centum on the gross amount of all sales made.
55 Every person, whose business or occupation it is to sell or offer to
56 sell groceries, or any goods, wares, or merchandise, of foreign
57 or domestic production, by one or more original package or piece
58 at one time to the same purchaser, not including wines, spiritu-
59 ous or malt liquors, shall be deemed as a wholesale dealer under
60 this act; but, having been registered as a wholesale dealer, such
61 person may also sell, as aforesaid, as a retailer.

62 VII. Pawnbrokers shall pay two hundred dollars. Every
63 person, whose business or occupation it is to take or receive, by
64 way of pledge, favor or exchange, any goods, wares or merchan-

65 dise, or any kind of personal property whatever, for the repay-
66 ment or security of money lent thereon, shall be deemed a pawn-
67 broker under this act.

68 VIII. Distillers shall pay two hundred dollars, and also twenty
69 per centum on the gross amount of all sales made. Every per-
70 son or co-partnership, who distills or manufactures spirituous
71 liquors for sale, shall be deemed a distiller under this act: *Pro-*
72 *vided, however,* That distillers of fruit, for ninety days or less,
73 shall pay sixty dollars, and also fifty cents per gallon on the first
74 ten gallons, and two dollars per gallon on all spirits distilled
75 beyond that quantity.

76 IX. Brewers shall pay one hundred dollars, and two and a half
77 per centum on the gross amount of sales made. Every person,
78 who manufactures fermented liquors of any name or description
79 for sale from malt, wholly or in part, shall be deemed a brewer
80 under this act.

81 X. [Keepers of hotels, inns, taverns and boarding houses shall
82 pay forty dollars. Every place, where food and lodgings are
83 provided for and furnished travellers, sojourners or boarders, in
84 view of payment therefor, shall be regarded as a hotel, inn,
85 tavern or boarding house under this act.

86 XI. Keepers of eating houses shall pay forty dollars. Every
87 place where food or refreshments of any kind are provided for

58 casual visitors, and sold for consumption therein, shall be deemed
 59 an eating house under this act.]

60 “ *Hotels, inns, taverns, and eating houses shall be classified and*
 61 *rated according to the yearly rental, or if not rented, according to the*
 62 *estimated value of the yearly rental of the house or property occupied*
 63 *or intended to be occupied as a hotel, inn, tavern or eating house, as*
 64 *follows, to wit: in cases where the actual or estimated rent shall*
 65 *amount to \$10,000 or more, they shall constitute the first class, and*
 66 *pay an annual sum of five hundred dollars; in cases where said rent*
 67 *shall be five thousand dollars and less than ten thousand dollars, they*
 68 *shall constitute the second class, and pay an annual sum of three hundred*
 69 *dollars; and in cases where said rent shall be two thousand five hun-*
 70 *dred dollars, and less than five thousand dollars, they shall constitute*
 71 *the third class, and pay an annual sum of two hundred dollars; in*
 72 *cases where said rent shall be one thousand dollars, and less than two*
 73 *thousand five hundred dollars, they shall constitute the fourth class, and*
 74 *pay an annual sum of one hundred dollars; and in cases where said*
 75 *rent shall be less than one thousand dollars, they shall constitute the*
 76 *fifth class, and pay an annual sum of thirty dollars. Every place*
 77 *where food and lodgings or lodgings only are provided for and furnished*
 78 *travellers, sojourners or boarders in view of payment therefor, the in-*
 79 *come or receipts from which amount to five hundred dollars from that*
 80 *source, shall be regarded a hotel, inn or tavern under this act.”*

81 XI. That every place where food or refreshments of any kind are

112 *provided for casual visitors and sold for consumption therein, and every*
 113 *board'ng house in whi h there shall be six boarders or more shall be*
 114 *deemed an eating house under this act."*

115 XII. Brokers shall pay two hundred dollars. Any person
 116 whose business it is to purchase and sell stocks, coined money,
 117 bank-notes, or ether securities, for themselves or others, or who
 118 deals in exchanges relating to money, shall be deemed a broker
 119 under this act.

120 XIII. Commercial brokers *or commission merchants* shall pay two
 121 hundred dollars, and two and a half per centum upon all sales
 122 made. Any person or firm, except one registered as a wholesale
 123 dealer or banker, whose business it is, as the agent of others, to
 124 purchase or sell goods, or seek orders ther for in original or un-
 125 broken packages, or produce consigned by others than the pro-
 126 ducers, to manage business matters for the owners of vessels, or for
 127 the shippers or consignors of goods, or whose business it is to pur-
 128 chase, rent, hire or sell real estate or negroes, shall be deemed
 129 a commercial broker *or commission merchant* under this act.

130 XIV. Tobacconists shall pay fifty dollars, and two and a half
 131 per cent. on gross amount of sales. Any person whose business
 132 it is to sell, at retail, cigars, snuff, or tobacco in any form, shall
 133 be deemed a tobacconist under this act. But registered whole-
 134 sale and retail dealers shall not be taxed as tobacconists.

135 XV. Theaters shall pay five hundred dollars and five per cent.

136 on all receipts, which tax shall be paid by the owner of the build-
 137 ing. Every edifice used for the purpose of dramatic representa-
 138 tions, plays, or performances, and not including halls rented or
 139 used occasionally for concerts or theatrical representations, shall
 140 be regarded as a theatre under this act. Each circus shall pay
 141 one hundred dollars, and a tax of ten dollars for each exhibition,
 142 which tax shall be paid by the manager thereof. Every building,
 143 tent or space, or area, where feats of horsemanship or acrobatic
 144 sports are exhibited shall be regarded as a circus under this act.
 145 Jugglers and other persons exhibiting shows shall pay fifty dol-
 146 lars. Every person who performs by slight of hand shall be
 147 regarded as a juggler under this act: *Provided*, That no registry
 148 made in one State shall be held to authorize exhibitions in another
 149 State; and but one registry shall be required under this act to
 150 authorize exhibitions in any one State.

151 XVI. Bowling alleys and billiard rooms shall pay forty dollars
 152 for each alley or billiard table registered, which tax shall be paid
 153 by the owner thereof. Every place or building where bowls are
 154 thrown or billiards played, and open to the public, with or with-
 155 out price, shall be regarded as a bowling alley or billiard room
 156 respectively under this act.

157 XVII. Livery stable keepers shall pay fifty dollars. Any per-
 158 son whose occupation or business is to keep horses for hire or to
 159 let, shall be regarded as a livery stable keeper under this act.

160 XVIII. Cattle brokers shall pay the sum of fifty dollars, and
 161 two and a half per centum on the gross amount of sales made.
 162 Any person whose business it is to buy and sell and deal in cat-
 163 tle, horses, hogs or sheep, shall be considered a cattle broker.

164 XIX. Butchers and bakers shall pay the sum of fifty dollars,
 165 and one per centum on the gross amount of sales made. Any
 166 person whose business it is to butcher and sell, or offer for sale
 167 in open market or otherwise, the flesh of cattle, hogs, or sheep.
 168 shall be deemed a butcher under this act; and any person whose
 169 business it is to bake and sell, or offer for sale, bread shall be
 170 deemed a baker under this act.

171 XX. Pedlers shall pay fifty dollars, and two and a half per
 172 cent. on the gross sales. Any person, except persons engaged in
 173 peddling exclusively periodicals, books, newspapers, published
 174 in the Confederate States, Bibles, or religious tracts, who sells,
 175 or offer to sell, at retail, goods, wares, or other commodities,
 176 travelling with his goods from place to place in the street, or
 177 through different parts of the country, shall be deemed a pedler
 178 under this act: *Provided*, That any pedler who sells, or offers to
 179 sell, dry goods, foreign or domestic, by one or more original
 180 pieces or packages at one time, and to the same person or per-
 181 sons as aforesaid, shall pay one hundred dollars, and two and a
 182 half per cent. on the gross sales: and any person who peddles
 183 jewelry shall pay fifty dollars, and two and a half per centum on

184 the gross sales. The tax upon peddlers shall be deemed a tax
 185 upon the personal privilege, to be paid by each individual en-
 186 gaged in the business, without regard to place at which the same
 187 is conducted.

188 XXI. Apothecaries shall pay fifty dollars, and two and a half
 189 per centum on the gross amount of sales made. Every person
 190 who keeps a shop or building where medicines are compounded
 191 or prepared according to prescriptions of physicians, and sold,
 192 shall be regarded as an apothecary under this act.

193 XXII. Photographers shall pay the sum of fifty dollars, and
 194 two and a half per centum on the gross amount of sales made.
 195 Any person or persons who make for sale photographs, ambro-
 196 types, daguerreotypes, or pictures on glass, metal, paper, or other
 197 material, by the action of light, shall be regarded a photographer
 198 under this act.

199 XXIII. Lawyers actually engaged in practice shall pay fifty
 200 dollars. Every person whose business it is, for fee or reward,
 201 to prosecute or defend causes in any court of record or other
 202 judicial tribunal of the Confederate States, or of any State, or
 203 give advice in relation to causes or matters pending therein, shall
 204 be deemed to be a lawyer within the meaning of this act.

205 XXIV. Physicians, surgeons and dentists actually engaged
 206 in practice shall pay fifty dollars. Every person whose business
 207 it is, for fee or reward, to prescribe remedies, or perform sur-

208 gical operations for the cure of any bodily disease or ailment,
 209 shall be deemed a physician, surgeon or dentist within the
 210 meaning of this act, as the case may be; and the provisions of
 211 paragraph number twenty-one shall not extend to physicians
 212 who keep on hand medicines solely for the purpose of making
 213 up their own prescriptions for their own patients. The tax upon
 214 lawyers, physicians, surgeons and dentists shall be deemed a
 215 tax upon the personal privilege, to be paid by each individual in
 216 the business, and without regard to the place at which the same
 217 is conducted: *Provided*, That the provisions of this act shall not
 218 apply to physicians and surgeons exclusively engaged in the Con-
 219 federate service.

220 XXV. Confectioners shall pay fifty dollars and two and a half
 221 per centum on the gross amount of sales. Every person who
 222 sells at retail confectionery, sweetmeats, comfits, or other con-
 223 fections, in any building, shall be regarded as a confectioner under
 224 this act.

1 SEC. 6. And every person registered and taxed upon the gross
 2 amount of sales as aforesaid shall be required, on the first day of
 3 July, eighteen hundred and sixty-three, to make a list or return
 4 to the [collector] assessor of the district of the gross amount of
 5 such sales as aforesaid, to-wit: From the passage of this act to
 6 the thirtieth day of June, eighteen hundred and sixty-three, in-
 7 clusive, and at the end of every three months, or within ten days

8 thereafter, after the said first day of July, eighteen hundred and
 9 sixty-three, make a list or return to the [collector] *assessor* of the
 10 district, of the gross amount of such sales, made as aforesaid,
 11 with the amount of tax which has accrued, or should accrue
 12 thereon, which list shall have annexed thereto a declaration,
 13 under oath or affirmation, in form or manner as may be pre-
 14 scribed by the commissioner of taxes, that the same is true and
 15 correct, and shall at the same time as aforesaid, pay to the col-
 16 lector the amount of tax thereupon as aforesaid, and in default
 17 thereof shall pay a penalty in double the amount of the tax.

1 SEC. 7. That upon the salaries of all salaried persons serving
 2 in any capacity whatever, except upon the salaries of persons in
 3 the military or naval service, there shall be levied and collected
 4 a tax of one per centum on the gross amount of such salary,
 5 when not exceeding fifteen hundred dollars, and two per centum
 6 upon an excess over that amount, to be levied and collected at
 7 the end of each year, in the manner prescribed for other taxes
 8 enumerated in this act: *Provided*, That no taxes shall be imposed
 9 by virtue of this act on the salary of any person receiving a
 10 salary not exceeding one thousand dollars per annum, or at a
 11 like rate for another period of time, longer or shorter.

1 SEC. 8. That the Secretary of the Treasury shall cause to be
 2 assessed and ascertained, on the first of January next, or as soon
 3 thereafter as practicable, the income and profits derived by each

4 person, joint stock company and corporation from every occupa-
 5 tion, employment or business, *whether registered or not*, in which
 6 they may have been engaged, and from every investment of labor
 7 skill, property or money, and the income and profits derived
 8 from any source whatever, *except salaries*, during the calendar
 9 year preceeding the said first day of January next, and the said
 10 income and profits shall be ascertained, assessed and taxed in
 11 the manner hereinafter prescribed.

12 I. If the income be derived from the rents of houses, lands,
 13 tenements, manufacturing or mining establishments, fixtures and
 14 machinery, mills, springs of salt or oil, or veins of coal, iron
 15 or other minerals, there shall be deducted from the gross amount
 16 of the annual rent a sum sufficient for the necessary annual re-
 17 pairs, not exceeding ten per centum on said rent, except that the
 18 rent derived from houses shall be subject to a deduction not ex-
 19 ceeding five per centum for annual repairs.

20 II. If the income be derived from any manufacturing or min-
 21 ing business, there shall be deducted from the gross value of the
 22 products of the year: first, the rent of the establishment and
 23 fixtures, if actually rented, and not owned by the person prose-
 24 cuting the business; second, the cost of the labor actually hired
 25 and paid for; third, the actual cost of the raw material pur-
 26 chased and manufactured.

27 III. If the income be derived from navigating enterprises, there

28 shall be deducted from the gross earnings, including the value of
 29 freights on goods shipped by the person running the vessel, the
 30 hire of the boat or vessel, if not owned by the person running
 31 the same, or if owned by him a reasonable allowance for the wear
 32 and tear of the same, not exceeding ten per cent. per annum,
 33 and also the cost of running the boat or vessel.

34 IV. If the income be derived by the tax payer from *boat or*
 35 *ship-building*, there shall be deducted from the gross receipts of
 36 his occupation, including the value of the ship when finished, if
 37 built for himself, the cost of the labor actually hired and paid by
 38 himself, and the prime cost of the materials, if purchased by
 39 him.

40 V. If the income be derived by the tax payer from the sale of
 41 merchandise or any other property, real or personal, there shall
 42 be deducted from the gross amount of sales, the prime cost of the
 43 property sold, including the cost of transportation, salaries of
 44 clerks actually paid, and the rent of buildings employed in the
 45 business, if hired and not owned by himself.

46 VI. If the income be derived by the tax payer from any other
 47 occupation, profession, employment or business, there shall be
 48 deducted from the gross amount of fees, compensation, profits,
 49 earnings, or commissions, the salaries of clerks actually paid,
 50 and the rent of the office or other building used in the business,
 51 if hired and not owned by himself, the cost of labor actually paid

52 and not owned by himself, and the cost of material other than
 53 machinery purchased for the use of his business, or to be con-
 54 verted into some other form in the course of his business; and
 55 in case of mutual insurance companies, the amount of losses
 56 paid by them during the year. The income derived from all
 57 other sources shall be subject to no deduction whatever, [except
 58 the interest on Confederate bonds, stock, and call certificates,
 59 which shall be exempt from taxation.] Nor shall foreigners be
 60 subject to a tax from any other income than that derived from
 61 property owned, or occupations or employments pursued by them
 62 within the Confederate States, *and in estimating income there*
 63 *shall be included the value of the estimated annual rental of all dwell-*
 64 *ings, houses, buildings or building lots in cities, towns, or villages,*
 65 *occupied by the owners, or owned and not occupied or hired, and the*
 66 *value of the estimated annual hire of all slaves not engaged on planta-*
 67 *tions or farms, and not employed in some business or occupations the*
 68 *profits of which are taxed as income under this act.* When the
 69 income shall be thus ascertained, all of those which do not
 70 exceed five hundred dollars per annum shall be exempt from
 71 taxation. [All incomes received during the year between five
 72 hundred dollars and fifteen hundred dollars, shall pay a tax of
 73 five per cent. on their amount, and all incomes received during
 74 the year between fifteen hundred dollars and ten thousand dollars
 75 shall pay a tax of ten per cent. on their amount. All incomes

76 received during the year between ten thousand dollars and fifteen
 77 thousand dollars shall pay a tax of twelve and a half per cent. on
 78 their amount. And all incomes received during the year of more
 79 than fifteen thousand dollars, shall pay a tax of fifteen per centum
 80 upon their amount,] *on all incomes received during the year over five*
 81 *hundred dollars and not exceeding fifteen hundred dollars, a tax of five*
 82 *per cent. shall be paid; on all incomes over fifteen hundred dollars,*
 83 *and less than three thousand dollars, five per cent. shall be paid on the*
 84 *first fifteen hundred dollars, and ten per cent. on the excess; on all*
 85 *incomes of or over three thousand dollars, and less than five thousand*
 86 *dollars, a tax of ten per cent. shall be paid; on all incomes of or over*
 87 *five thousand dollars, and less than ten thousand dollars, a tax of twelve*
 88 *and a half per cent. shall be paid; and on all incomes of or over*
 89 *ten thousand dollars, a tax of fifteen per cent. shall be paid.*
 90 All joint stock companies and corporations shall reserve one-
 91 tenth of the annual earnings, set apart for dividend and reserved
 92 fund, to be paid to the collector of the Confederate tax, and the
 93 dividend then paid to the stockholder shall not be estimated as a
 94 part of his income for the purposes of this act. [The tax hereby
 95 laid shall be payable on the first of January next.] All persons
 96 shall give in an estimate of their income and profits derived from
 97 any other source whatever, and in doing so shall first state the
 98 gross amount of their receipts as individuals or members of a
 99 firm or partnership, and, also, state particularly each item for

100 which a deduction is to be made and the amount to be deducted
 101 for it : [*Provided, however, That the incomes and profits of farmers*
 102 *and planters derived from the nine-tenths of the wheat, corn,*
 103 *oats, rye, barley, buckwheat, hay, fodder, sugar, cotton, wool,*
 104 *tobacco, peas, ground peas, beans or bacon, left in the hands of*
 105 *said farmers and planters, after deducting the one-tenth hereafter*
 106 *required to be paid in kind to the government, and of the horses,*
 107 *mules and asses by persons raising the same, herein taxed, are*
 108 *hereby excepted from any other tax under this act:] *Provided,*
 109 *That the incomes and profits upon which the above tax is to be imposed*
 110 *shall not be deemed to include the products of land which are taxed in*
 111 *kind, as hereinafter described. *Provided further, That in case the**
 112 *annual earnings of said joint stock companies and corporations set*
 113 *apart as aforesaid, shall give a profit of more than ten and less than*
 114 *twenty per cent. upon their capital stock paid in, one-eighth of*
 115 *said sum so set apart shall be paid as a tax to the collector afore-*
 116 *said, and in case said sum so set apart shall give a profit of more*
 117 *than twenty per cent. on their capital stock paid in, one-sixth*
 118 *thereof shall be reserved and paid as aforesaid. *The tax levied in**
 119 *this section shall be collected on the first day of January ensuing.**

1 SEC. 9. That if the assessor shall be dissatisfied with the
 2 statement or estimate of income and profits derived from any
 3 source whatever, other than products in kind, which the tax payer
 4 is required to render, or with any deduction claimed by said tax

5 payer, he shall select one disinterested citizen of the vicinage,
 6 as a referee and the tax payer shall select another, and the two
 7 thus selected shall call in a third, who shall investigate and de-
 8 termine the facts in reference to said estimate and deductions,
 9 and fix the amount of income and profits on which the tax payer
 10 shall be assessed, and a certificate signed by a majority of the
 11 referees, shall be conclusive as to the amount of income and pro-
 12 fits on which the tax payer shall be assessed: *Provided*, That if
 13 any person shall fail or refuse to render the statement or estimate
 14 aforesaid, or shall fail or refuse to select a referee as aforesaid,
 15 the assessor shall select three referees, who shall fix the amount
 16 of income and profits on which the tax payer shall be assessed
 17 from the best evidence they can obtain, and a certificate signed by
 18 a majority of said referees shall be conclusive on the tax payer:
 19 *And provided further*, That in any case submitted to referees, if
 20 they or a majority of them shall find and certify that the state-
 21 ment or estimate of income and profits rendered by the tax payer
 22 does not contain more than four-fifths of the true and real amount
 23 of his taxable income and profits, then the tax payer, in addition
 24 to the income tax on the true amount of his income and profits
 25 ascertained and assessed by the referees, shall pay ten per centum
 26 on the amount of said income tax, and the assessor shall be en-
 27 titled to one-fifth of said additional ten per centum over and
 28 above all other fees and allowances: *And provided further*, That

29 the assessor may administer oaths to referees, the tax payer,
 30 and any witness before the referees, in regard to said estimate,
 31 and any deduction claimed, or any fact in reference thereto, in
 32 such form as the Secretary of the Treasury may prescribe.

1 SEC. 10. *On all profits made by any person, partnership, or cor-*
 2 *poration during the year eighteen hundred and sixty-two, by the pur-*
 3 *chase within the Confederate States and sale, during the said year, of*
 4 *any flour, corn, bacon, pork, oats, hay, rice, salt, iron, or the manu-*
 5 *factures of iron, sugar, molasses made of cane, butter, woolen cloths,*
 6 *shoes, boots, blankets, and cotton cloths, a tax of ten per centum,*
 7 *shall be levied and collected, to be paid on the first day of July*
 8 *next: Provided, That the tax imposed by this section shall not apply*
 9 *to purchases and sales made in the due course of the regular retail*
 10 *business, and shall not continue beyond the present year.*

1 SEC. 11. Each farmer and planter in the Confederate States, after
 2 reserving for his own use *fifty bushels of sweet potatoes, and fifty*
 3 *bushels of Irish potatoes, one hundred bushels of the corn, [and thirty]*
 4 *or fifty bushels of the wheat produced in the present year, shall*
 5 *pay and deliver to the Confederate government, of the products*
 6 *of the present year, one-tenth of the wheat, corn, oats, rye, [bar-*
 7 *ley,] buckwheat or rice, sweet and Irish potatoes and of the cured*
 8 *hay and fodder; also one-tenth of the sugar, molasses made of cane,*
 9 *cotton, wool and tobacco; the cotton ginned and packed in some*
 10 *secure manner, and tobacco shipped and packed in boxes, to be de-*

livered by him on or before the first day of March in the next year.

Each farmer or planter, after reserving twenty bushels of peas or beans, but not more than twenty bushels of both, for his own use, shall deliver, to the Confederate government, for its use, one-tenth of the peas, beans and ground peas produced and gathered by him during the present year. As soon as the aforesaid crops are made ready for market, the tax assessor, in case of disagreement between him and the tax payer, shall proceed to estimate the same in the following manner: The assessor and the tax payer shall each select a disinterested freeholder from the vicinage, who may call in a third in case of a difference of opinion, to settle the matter in dispute; or if the tax payer neglects or refuses to select one such freeholder, the said assessor shall select two, who shall proceed to assess the crops as herein provided. [If the crops are gathered,] they shall ascertain the amount of *the crops* either by actual measurement or by computing the contents of the rooms or houses in which they are held, when a correct computation is practicable by such a method, and the appraisers shall then estimate, under oath, the quantity and quality of said crops, including what may have been sold, or consumed by the producer prior to said estimate, whether gathered or not, and the value of the portion thereof to which the government is entitled, and shall give a written statement of this estimate to the said collector, and a copy of the same to the producer. The said producer shall be required

35 to deliver the wheat, corn, oats, rye, barley, buckwheat, rice,
 36 peas, beans, cured hay and fodder, sugar, molasses of cane, wool
 37 and tobacco, thus to be paid as a tithe in kind, in such form and
 38 ordinary marketable condition as may be usual in the section in
 39 which they are to be delivered, and the cotton in such manner as
 40 hereinbefore provided, within two months from the time they have
 41 been estimated as aforesaid, at some depot not more than
 42 eight miles from the place of production, and if not delivered by
 43 that time, in such order, he shall be liable to pay fifty per cent.
 44 more than the estimated value of the portion aforesaid, to be col-
 45 lected by the tax collector as hereinafter prescribed: *Provided,*
 46 The government shall be bound to furnish to the producer sacks
 47 for the delivery of such articles of grain as require to be put in
 48 sacks for transportation, *and shall allow to the producer of molasses*
 49 *the cost of the barrels containing the same.* The said estimate shall
 50 be conclusive evidence of the amount in money, of tax due by
 51 the producer to the government, and the collector is hereby au-
 52 thorized to proceed to collect the same by issuing a warrant of
 53 distress from his office, under his signature, in the nature of a
 54 writ of *fieri facias*, and by virtue of the same to seize and sell
 55 any personal property on the premises of the tax payer or else-
 56 where, belonging to him, or so much thereof as may be necessa-
 57 ry for the purpose of paying the tax, and the additional fifty per
 58 cent. aforesaid and costs; and said sale shall be made in the

59 manner and form and after the notice required by the laws
60 of the several States for judicial sales of personal property, and
61 the said warrant of distress may be executed by the tax collector
62 or any deputy by him appointed for that purpose, and the deputy
63 executing the warrant shall be entitled to the same fees as are
64 allowed in the respective States to sheriffs executing writs of *fiere*
65 *facias*, said fees to be paid as costs by the tax payer : *Provided*,
66 That in all cases where the assessor and the tax payer agree on
67 the assessment of the crops, and the value of the portion thereof
68 to which the government is entitled, no other assessment shall be
69 necessary ; but the estimate agreed on shall be reduced to writing
70 and signed by the assessor and tax payer, and have the same force
71 and effect as the assessment and estimate of disinterested free-
72 holders hereinbefore mentioned ; and two copies of such assess-
73 ment and estimate thus agreed on and signed as aforesaid shall
74 be made, and one delivered to the producer and the other to the
75 collector : *And provided further*, That the assessor is hereby au-
76 thorized to administer oaths to the tax payers and to witnesses in
77 regard to any item of the estimate herein required to be made :
78 *And provided further*, When agricultural produce in kind is paid
79 for taxes, if payment be made by a tenant who is bound to pay
80 his rent in kind, the tenth part of said rent in kind shall be paid
81 in kind by the tenant to the government as and for the tax of the
82 lessor on said rent, and the receipt of the government officer shall

83 release the lessor from all obligation to include said rent in kind
 84 in his statement of income, and discharge the tenant from so
 85 much of his rent to the lessor.

1 SEC. 12. That every farmer, planter, or grazier shall exhibit to
 2 the assessor, on or [before] *about* the 1st of March, eighteen hundred
 3 and sixty-four, an account of all the hogs he may have slaugh-
 4 tered since the passage of this act and before that time; after
 5 the delivery of this estimate to the post quartermaster herein-
 6 after mentioned by the assessor, the said farmer, planter or
 7 grazier shall deliver an equivalent for one tenth of the same in
 8 cured bacon, at the rate of sixty pounds of bacon to the one
 9 hundred weight of pork. That on the first of November next
 10 and each year thereafter, an estimate shall be made, as hereinbe-
 11 fore provided, of the value of all neat cattle, horses, mules, *not*
 12 *used in cultivation*, and asses owned by each person in the Confed-
 13 erate States, and upon such value the said owners shall be taxed
 14 one per cent., to be paid on or before the first day of January
 15 next ensuing. If the grazier, or planter, or farmer shall have
 16 sold beeves since the passage of this act, and prior to the first
 17 day of November, the gross proceeds of such sales shall be esti-
 18 mated and taxed as income, after deducting therefrom the money
 19 actually paid for the purchase of such beeves, if they have been
 20 actually purchased, and the value of the corn consumed by them.
 21 The estimate of these items shall be made in case of disagree-

22 ment between the assessor and tax-payer as herein prescribed in
 23 other cases of income tax; and on each succeeding first day of
 24 November, the beeves sold during the preceding twelve months
 25 shall be estimated and taxed in the same manner.

1 SEC. 13. That the Secretary of War shall divide the service of
 2 the quartermaster's department into two branches, one, *herein*
 3 *denominated post quartermasters*, for the collection of the articles
 4 paid for taxes in kind, [herein denominated post quartermasters]
 5 and the other for distribution to the proper points for supplying
 6 the army, and for delivering cotton and tobacco to the agents of
 7 the Secretary of the Treasury. The tax assessor shall transfer
 8 the estimate of articles due from each person, by way of a tax
 9 in kind; to the duly authorized post quartermaster, taking from
 10 the said quartermaster a receipt which shall be filed as a voucher
 11 with the chief collector in settling his account, and a copy of
 12 this receipt shall be furnished by the chief collector to the audi-
 13 tor settling the post quartermaster's account as a charge against
 14 him.. The post quartermaster receiving the estimate, shall col-
 15 lect from the tax-payer the articles which it specifies, and which
 16 he is bound to pay and deliver as a tax to the Confederate gov-
 17 ernment. The post quartermaster shall be liable for the safe
 18 custody of the articles placed in his care, and shall account for
 19 the same by showing that, after proper deductions from unavoid-
 20 able loss, the residue has been delivered to the distributing agents

21 as evidenced by their receipts. The said post quartermaster
22 shall, also, state the accounts of the quartermaster's receiving
23 from him the articles delivered in payment of taxes in kind at his
24 depot, and make a monthly report of the same to such
25 officer as the Secretary of War may designate: *Provided, That*
26 in case the post quartermaster shall be unable to collect the tax
27 in kind specified in the estimate delivered to him as aforesaid, he
28 shall deliver to the district tax collector said estimate as a basis
29 for the distress warrant authorized to be issued, and take a receipt
30 therefor, and forward the same to the chief tax collector as a
31 credit in the statement of the accounts of said post quartermas-
32 ter: *Provided, That* any partial payment of said tax in kind shall
33 be endorsed on said estimate before delivering the same to the
34 district tax collector as aforesaid, and the receipt given to him
35 therefor by the district tax collector shall specify said partial
36 payment. When the articles thus collected through the payment
37 of taxes in kind have been received at the depot as aforesaid,
38 they shall be distributed to the agents of the Secretary of the
39 Treasury, if they consist of cotton, wool or tobacco, or [to such
40 places,] if they be suitable for forage or subsistence *to such places*
41 and in such manner as the Secretary of War may prescribe.
42 Should the Secretary of War find that some of the agricultural
43 produce thus paid in and suitable for forage and subsistence has
44 been *or will be* deposited in places where it cannot be used either

45 directly or indirectly for these purposes, he shall cause the same
 46 to be sold, in such manner as he may prescribe, and the pro-
 47 ceeds of such sale shall be paid into the Treasury of the Con-
 48 federate States. Should, however, the Secretary of War notify
 49 the Secretary of the Treasury that it would be impracticable for
 50 him to collect or use the articles taxed in kind, *or any of them*,
 51 to be received in certain districts or localities, then the Secre-
 52 tary of the Treasury shall proceed to collect in said districts or
 53 localities the money value of said articles specified in said esti-
 54 mate *and not required in kind* and said money value shall be due
 55 on the first day of January in each and every year, and be col-
 56 lected as soon thereafter as practicable.

1 SEC. 14. That the estimates of incomes and profits, other than
 2 those payable in kind, and the statements or bills for the amount
 3 of the specific tax on occupations, employments, business and
 4 professions, and of taxes on gross sales shall be delivered by the
 5 assessor to the collector of the district, who shall give him a
 6 receipt for the same, and the said assessor shall file his receipt
 7 with the chief tax collector of the State, and the collector of the
 8 district, holding said estimates, statements or bills, shall proceed
 9 to collect the same from the tax payer. The money thus col-
 10 lected shall be paid to the chief tax collector of the State accom-
 11 panied by the estimates, statements or bills aforesaid, delivered
 12 by assessor to the district collector as aforesaid.

1 SEC. 15. That every person who as trustee, guardian, tutor,
 2 curator or committee, executor or administrator, or as agent,
 3 attorney in fact, or factor, of any person or persons, whether
 4 residing in the Confederate States or not, and every receiver in
 5 chancery, clerk, register or other officer of any court, shall be
 6 answerable for the doing of all such acts, matters and things as
 7 shall be required to be done in order to the assessment of the
 8 money, property, products and income under their control and
 9 the payment of taxes thereon, and shall be indemnified against
 10 all and every person for all payments on account of the taxes
 11 herein specified, and shall be responsible for all taxes due from
 12 the estates, income money, or property in their possession or
 13 under their control.

1 SEC. 16. The income and moneys of hospitals, *asylums*, churches,
 2 schools and colleges [which have been endowed] shall be exempt
 3 from taxation under the provisions of this act.

1 SEC. 17. That the Secretary of the Treasury be, and he is
 2 hereby, authorized to make all rules and regulations necessary to
 3 the operation of this act, and not inconsistent herewith.

1 SEC. 18. This act shall be in force for two years after the ex-
 2 piration of the present year, and the taxes herein imposed for the
 3 present year shall be levied and collected each year thereafter in
 4 the manner and form herein prescribed, and for the said time of
 5 two years, unless this act shall be sooner repealed: *Provided,*

6 The tax on naval stores, flour, wool, cotton, tobacco and other
7 agricultural products of the growth of any year preceding the
8 year 1863, imposed in the first section of this act, shall be levied
9 and collected only for the present year.





Hollinger Corp.
pH 8.5